

CHAPTER 12. FINANCIAL MANAGEMENT

I. INTRODUCTION

A. SCOPE

This Chapter establishes policy; outlines responsibilities; provides guidance concerning the administration and management of funds appropriated or otherwise made available for the acquisition, operation, and maintenance of family housing; and sets forth budgetary, accounting, and cost reporting procedures.

B. POLICY

1. The family housing account structure shall be maintained to ensure the integrity of the Family Housing, Navy (FH,N) account.

2. FH,N account funds will be expended exclusively for family housing program requirements.

3. Budgets shall reflect total requirements that are to be funded from the FH,N account.

4. FH,N account expenditures must be authorized by the family housing manager at the Field Activity, or by the housing director at an Engineering Field Division (EFD), or the respective designee, prior to fund obligation.

5. Funds expended will be applied to the same functional accounts for which they are budgeted.

C. REFERENCES

1. NAVCOMPT Manual, NAVSO P-1000
2. NAVSO P-3006-1: "Financial Management of Resources (Departmental and Field Activities)"
3. NAVFACINST 7110.30: "Financial Management of Operation and Maintenance Funds Allotted Under the Family Housing, Navy Account"
4. NAVCOMPTINST 7100.39: "Structure and Administration of Defense Family Housing Program Transfer Accounts; Guidance concerning"
5. NAVFACINST 7300.8F: "Navy Transportation Account Codes (TAC); Financial Procedures for the Application of"

D. SUMMARY

This Chapter is organized into the five topical areas discussed below:

1. Responsibilities. The Commander, Naval Facilities Engineering

Command (COMNAVFACENGCOM), as the program manager, is responsible for the planning, programming, budgeting, and execution of the various programs within the FH,N Account; the development of the budget; and the submission and justification of legislative proposals for Navy family housing. In fulfilling this responsibility, COMNAVFACENGCOM establishes policy and provides instructions, guidance, and resources in support of all Navy Family Housing Programs. EFDs are responsible for implementing program resource allocation guidance, issuing budget instructions to Field Activities, evaluating Field Activity budgets, allocating funds to Field Activities, reviewing the efficiency of management procedures of Field Activities within their purview, and providing quality control for the cost accounting system. Field Activities have the primary responsibility for the management of FH,N account funds and must develop an accurate budget, ensure proper authorization and costing of expenditures, and provide for appropriate audit trails within the accounting system.

2. Programs Financed from the Family Housing, Navy Account. This section defines those programs financed from the FH,N account; such as privately owned family housing, Navy-owned and -controlled family housing property, and management functions for family housing.

3. Financing the Family Housing Program. The FH,N account, which is the financial management structure for family housing funds, is defined in this section. FH,N account funds are allocated by budget projects (BP's), and guidance on BP's is provided. Family housing reimbursements are also described.

4. Planning, Programming, and Budgeting. This section defines the process whereby requirements at the Field Activity are defined and consolidated into a feasible package or budget.

5. Budget Execution, Financial Reporting, and Execution Review. This section discusses the annual allocation of funds, beginning with the annual planning figure (APF) issued by COMNAVFACENGCOM, and identifies the different methods of fund disbursement. The midyear and end of fiscal year execution reviews are also discussed. A presentation of the financial reports at the Field Activity and EFD follows, and a discussion of management review of program execution concludes this section.

II. RESPONSIBILITIES

A. THE COMMANDER, NAVAL FACILITIES ENGINEERING COMMAND

COMNAVFACENGCOM, as program manager, is the fund administrator of the FH,N account. Specifically, COMNAVFACENGCOM will:

1. Formulate and promulgate guidance for the efficient management of the FH,N account and establish annual and long-range objectives.

2. Develop and issue annual budget guidance to the EFD's.

3. Develop and justify the family housing portion of the annual Navy Program Objectives Memorandum (POM), the resulting Navy Five-Year Defense Program

(FYDP), and annual budget requirements for family housing.

4. Formulate and coordinate legislative proposals and defend budget requests to Congress.

5. Allot FH,N account funds to the EFD's.

6. Certify the accuracy of family housing costs reported to the Navy Comptroller (NAVCOMPT) and the Office of the Secretary of Defense (OSD).

7. Review the efficiency of financial management within family housing.

8. Review, analyze, and initiate management actions based upon data obtained from the Family Housing Management Information System (FHMIS).

B. ENGINEERING FIELD DIVISIONS

EFD's are the administrators of FH,N account funds for Field Activities within assigned geographic areas. Specifically, EFD's will:

1. Issue annual budget guidance to the Field Activities.

2. Evaluate and validate Field Activity budget submissions.

3. Develop and apply priorities for a consolidated budget.

4. Establish APF for Field Activity FH,N account funding.

5. Provide funds to Field Activities.

6. Evaluate and respond to interim requests for APF adjustments.

7. Account for the commitment, obligation, and expenditure of FH,N account funds.

8. Provide necessary cost data for the preparation of family housing cost reports.

9. Provide quality control for quarterly housing cost accounting reports submitted by Field Activities.

10. Review and analyze Field Activity FHMIS reports and initiate management actions as appropriate.

C. FIELD ACTIVITIES

Field Activities have the primary responsibility for the financial management of FH,N account funds. In carrying out this responsibility, the Field Activity will:

1. Ensure compliance with statutes and regulations governing use of appropriated funds.

2. Plan, program, budget, and execute FH,N account programs.
3. Prepare and submit the annual Field Activity family housing budget.
4. Analyze all funding documents for conformance with authorization and budget plans.
5. Ensure that costs are charged to the appropriate cost account.
6. Monitor budget execution compared with budget plans, and make or request necessary funding adjustments.
7. Provide accurate input data for the preparation of family housing cost reports prior to submission.
8. Initiate actions to improve management of family housing programs based upon the FHMIS reports and EFD guidance.
9. Maintain the integrity of the FH,N account.
10. Maintain appropriate audit trails and respond to audit recommendations.
11. Prepare and submit out-year funding needs by BP for submission into the POM process.

III. PROGRAMS FINANCED FROM FAMILY HOUSING, NAVY ACCOUNT

Family housing costs will be programmed, budgeted, and accounted for by the Department of Defense (DOD) component having responsibility for the installation's housing, regardless of the occupants' Service affiliation. Reimbursement of such costs will not be made between DOD components.

The FH,N account finances the Navy family housing program. The family housing program consists of the following three elements: privately owned family housing, Family Housing Property Account, and management functions for family housing.

A. PRIVATELY OWNED FAMILY HOUSING

Assistance provided to military and DOD civilian personnel in obtaining privately owned family housing include housing referral services, Government leasing of private housing, and rental guarantee payments.

B. FAMILY HOUSING PROPERTY ACCOUNT

The Family Housing Property Account is a record of all DOD-owned or -controlled family housing physical properties managed and controlled by an activity under the family housing program. The property account must include all facilities for which FH,N account funds are or will be expended. The Navy Facility Assets Data Base (NFADB) has been established to provide the means by which data on real property is collected, processed, stored, and displayed. The

housing organization must ensure the accuracy of the Family Housing Property Account which is maintained by the fiscal officer. Guidance on the procedures for the management of the Family Housing Property Account is contained in Chapter 11 of this manual.

Land (the acreage) assigned to the family housing organization is considered real property, Class 1. All other real property items assigned and constructed on or in the land (buildings, structures, and utilities) are considered real property, Class 2. All real property is either Class 1 or Class 2 and is referred to as such. Every reportable item of real property, Class 1 or 2, is considered a facility. A parcel of land (either a fraction of, or all of the land) is a facility, as is each building, structure, and utility constructed on or in the land.

All real property is categorized within a prescribed structured series of category codes. These codes are used for the recording of facilities on the property account. The 900 series of codes is applicable to Class 1 property only and indicates the nature, degree, and type of the Navy's interest (permanent, temporary, fee title, lease, permit, and so forth) in the land and the method by which that interest was acquired. The other series of codes (the 100 to 800 series) are applicable only to Class 2 property and, unlike the 900 series, are indicative of the use made of the facilities. Complete details on facility category codes are contained in NAVFAC P-72. Facility category codes are the basis for the structuring of resource requirements, the aligning of expenditures, and the determination of facilities groups for the development of projects. Guidance on the development of projects and the use of facility groups is contained in Chapter 20 of this manual.

Minor property is personal property acquired for immediate use and having a unit cost of less than \$5,000. Household equipment in this category will be managed and handled in accordance with Chapter 15 of this manual.

C. MANAGEMENT OF DEFENSE FAMILY HOUSING PROPERTY

1. Management functions, in connection with the DOD responsibility for and jurisdiction over Defense Family Housing Property, include:

a. The acquisition, construction, demolition, or replacement of family housing facilities and the preliminary planning and design studies on prospective projects, including housing requirement surveys.

b. The conversion of other real property facilities to family housing quarters.

c. The upgrading to adequate public quarters of those family dwelling units designated as substandard.

d. The alteration of or addition, expansion, or extension to family housing facilities.

e. The outfitting of family housing facilities with fixtures and other equipment that are either integral components or movable items of major

equipment of a housing unit, including major appliances, furnishings, and other personal property. This function includes maintenance and repair of the above items.

f. The maintenance and repair of family housing facilities.

g. The provision of services to family housing facilities, as follows:

(1) Utilities, except telephone service.

(2) Refuse and garbage collection and disposal.

(3) Custodial service where authorized.

(4) Pest control.

(5) Snow removal and street cleaning.

(6) Handling and moving Government-owned furnishings.

(7) Police and fire protection.

(8) Administrative, supervisory, and clerical services related to the performance of services rendered the family housing facilities.

h. The maintenance and security of family housing property declared excess to Navy's needs, which rests with Navy until relieved of this responsibility.

i. The payments for costs incurred and indebtedness assumed by, or assigned to, the Department of the Navy in connection with Government acquisition of family housing.

2. Management functions, in connection with DOD responsibility for and jurisdiction over Defense Family Housing Property, do not include:

a. The installation of community antenna television or cable television facilities. The provision of TV distribution service to residents of government quarters is a matter between the residents and local business interests. This service is paid for by the individual subscriber in a manner similar to the payment for telephone service.

b. The funding for local moves. FH,N account funds will not be used for payment of costs incurred in connection with local moves for which the Government is responsible. Further information on funding responsibility for local moves is provided in NAVCOMPT Manual, Volume 2, Chapter 2, paragraph 022082, and Volume 7, Chapter 5, paragraph 075180.

IV. FINANCING THE FAMILY HOUSING PROGRAM

The family housing program is financed from primarily those funds appropriated in the FH,N account; reimbursements for rentals and services furnished (e.g. refuse collection and disposal), as authorized for use within the FH,N account; funds obtained from individuals as a result of damages or losses; reimbursements from other Government agencies for expenditures from the account; and certain other funds available from disposal of excess family housing property.

A. FAMILY HOUSING, NAVY ACCOUNT

1. The FH,N account is the uniform account system or structure used by the Navy as the management vehicle for financing all family housing programs. The FH,N account includes funds for construction, debt payment, and operation and maintenance provided through the annual Military Construction Appropriation Act. The FH,N account is subdivided into two financial subaccounts, based on the life cycle of the funding:

a. Multiyear Funds (5 years)—Construction.

b. Annual funds that expire on 30 September each year - operations, utilities, maintenance including major repair, leasing, and debt payment.

2. The uniform account structure used in programming, budgeting, and financing is designed to:

a. Provide for program and financial administration.

b. Provide controls to ensure that FH,N account funds are used only for the purposes for which they are appropriated.

B. BUDGET PROJECTS (BP'S)

Financial subaccounts are subdivided into BP's for management control of specific family housing programs. Funds described in the following subaccounts are appropriated by the Congress for the FH,N account.

1. Construction. The construction subaccount includes the following BP's:

a. Budget Project 10 (BP-10) - New Construction. FH,N funded construction, installation, assembly, relocation, or replacement of single or multifamily dwelling units and ancillary structures; related land acquisition, site preparation, excavation, filling and landscaping, or other land improvements.

The initial outfitting during construction of a dwelling unit with fixtures and other requirements that are either integral components or movable items of major equipment thereof, including major appliances; architectural and engineering supervision and inspection of construction are also included.

The construction of mobile home facilities and new nondwelling buildings, directly associated with family dwelling units or a family housing area; roads, driveways, walks, and utility systems that primarily serve the family housing units; and community facilities that are integral to a family housing area and are available for use only by family housing area residents and their guests.

Acquisition of housing projects through purchase of the sponsor's equity and the acquisition of utility distribution systems and personal property associated with those dwelling units are also included in this BP.

b. Budget Project 31 (BP-31) - Improvements. FH,N funded major improvement projects to include:

(1) Conversion of existing facilities to public quarters.

(2) Alterations, additions, expansions, and extensions to existing family housing facilities.

(3) Upgrade of substandard quarters to adequate public quarters.

(4) Payments made to military personnel for telephone reconnection charges when work accomplished under this BP necessitates Government-directed, non-permanent change of station (PCS) moves between Government quarters. However, in cases where concurrent maintenance or repair work is involved, telephone reconnection cost shall be charged to the FH,N account maintenance subaccount.

c. Budget Project 40 (BP-40) - Design. FH,N funded planning and design for the development of additional family housing facilities; studies for site adaptation and determination of type and design of units; site engineering investigations; working drawings, specifications, and estimates; project planning reports; final design drawings for approved family housing construction projects; and review of construction proposals.

d. Budget Project 41 (BP-41) - Design. FH,N funded planning and design for the improvement of existing family housing facilities; working drawings, specifications, and estimates; project planning reports; and final design drawings for approved family housing improvement projects.

2. Annual Funds. Annual funds include the following subaccounts:

a. Operations. The operations subaccount includes the following BP's:

(1) Budget Project 10 (BP-10) - Services. FH,N funded services of family housing including refuse collection and disposal, fire and police protection, pest control, custodial services, snow removal, street cleaning, municipal type services, and other services not specified above.

(2) Budget Project 11 (BP-11) - Management. FH,N funded management of family housing including direct costs of the family housing office;

indirect administrative support; programming and studies; and housing referral services.

(3) Budget Project 13 (BP-13) - Management. FH,N funded direct support to the Deputy Assistant Secretary of Defense (Installations). Support includes development and maintenance of defense housing policies and management information systems; special studies; development of responses for OSD to congressionals, audits, and inquiries; and chairing the DOD Housing Steering Committee. This BP is for the use of COMNAVFACECOM only.

(4) Budget Project 14 (BP-14) - Furnishings. FH,N funded furniture and moveable equipment in family housing including the control, moving and handling, maintenance, repair, replacement, and initial issue thereof.

(5) Budget Project 16 (BP-16) - Miscellaneous. FH,N funded miscellaneous operations of family housing including United Kingdom accommodation charges, mobile home hookups and disconnections, Navy occupancy of non-DOD family quarters (i.e., Coast Guard), land lease in foreign countries, and other operations costs not otherwise identifiable to another budget project.

(6) Budget Project 18 (BP-18) - Management. FH,N funded support of COMNAVFACECOM level efforts directly related to support of field activity family housing programs. This BP is for the use of COMNAVFACECOM only.

(7) Budget Project 50 (BP-50) - Furnishings. FH,N funded freight charges that are initially paid by the Navy Management fund and directly billed to the FH,N account by use of TAC's for payment by COMNAVFACECOM. NAVFACINST 7300.8F provides details on use of TAC's by procuring activities. This BP is for the use of COMNAVFACECOM only.

b. Budget Project 12 (BP-12) - Utilities. FH,N funded utilities of family housing including electricity, gas, fuel oil, water, sewage, and other utilities and fuel not specified above.

c. Budget Project 15 (BP-15) - Leasing. FH,N funded family housing leased from private sources, including Section 801 leases, or provided by the Federal Housing Administration (FHA) or the Veteran's Administration (VA). Includes funds for leasing expenses such as rentals, utilities, maintenance, make ready, restoration, and services, when applicable. Includes all planning and studies for proposed Section 801 build-to-lease projects that are needed prior to executing leases. Excludes costs of administration of leased housing (chargeable to BP-11), furnishings for leased units (chargeable to BP-14), and quarters cleaning (chargeable to BP-23).

d. Maintenance. The maintenance subaccount includes the following BP's:

(1) Budget Project 20 (BP-20) - Maintenance. FH,N funded maintenance of family housing dwelling units including service calls; routine maintenance; exterior and interior painting; and maintenance and repair of other real property such as grounds, surfaced areas, and exterior utility systems. Includes the maintenance and repair of telephone lines in the structure of the

housing unit.

(2) Budget Project 22 (BP-22) - Major Repair. FH,N funded repairs of family housing units that exceed the authority of the local Commanding Officer having property accountability for family housing, including restoration of dwelling units or other family housing real property, damaged or destroyed, when costs exceed \$10,000 per unit or 50% of the replacement cost. Includes incidental improvements within the local Commanding Officer's or EFD's authority. Also includes payments to military personnel for telephone reconnection charges when work accomplished under this BP necessitates Government-directed, non-PCS moves; repairs of the above-mentioned facilities that are within the approval authority of the local Commanding Officer having property accountability for family housing; modernization and repair inspection program (MODRIP); and alterations and additions.

(3) Budget Project 23 (BP-23) - Quarters Cleaning. FH,N funded cleaning of family housing units during change of occupancy to ensure the quarters are cleaned to the appropriate level for the incoming occupant. This BP does not include the cleanup performed after change of occupancy maintenance and repair work, such as painting, carpentry, and plumbing.

C. REIMBURSEMENTS

1. Reimbursable Collections

a. In order to use the funds collected from rents and other charges, reimbursable authority is requested by COMNAVFACENGCOM in the annual budget process. Upon authorization and appropriation of the family housing (FH,N account) budget, COMNAVFACENGCOM will issue unfunded reimbursable authority quarterly as increases to direct funds to field activities via the EFD. A statutory violation will occur if, on 30 September, total obligational authority issued exceeds direct allocation received plus collections.

b. The unfunded reimbursable program is managed and executed by COMNAVFACENGCOM. Increases and decreases to the direct funding are based on the transactions reflected on the Centralized Expenditure Reimbursement Processing System (CERPS) report. The CERPS report is a consolidated accounting of the collections deposited to the COMNAVFACENGCOM Authorized Accounting Activity/Financial Information Processing Center (AAA/FIPC), Unit Identification Code (UIC) 00025.

2. Cash Transactions. Collection of rents and other charges is the responsibility of the Field Activity designated collection agent. Each transaction will be recorded on NAVCOMPT Form 2006, Cash Receipts - USN Housing Project. Rents and charges are due on the first day of the month; however, a collection period not to exceed 10 work days may be established.

a. A 30-day month will be used as the standard rental period for rents and charges regardless of the actual number of days in the month. Charges for occupants who move into or vacate rental quarters during the month will be computed on a pro rata basis. Occupants will be charged for the first day of occupancy; however, they will not be charged for the day they vacate.

b. A security deposit in the amount of one month's rent may be required for all civilian occupants of rental quarters to forestall delinquencies or to cover possible loss of or damage to Government property. No charges are authorized against security deposits except to meet obligations of vacating occupants or for refunds to occupants. The security deposit will remain in the suspense account until the occupant vacates and satisfactorily cleans the quarters.

c. Liability for loss of or damages to Government property is the responsibility of the occupant. Guidelines and procedures for the collection of charges from an occupant are detailed in NAVCOMPT Manual, Volume 3, Chapters 2 and 7, and Chapter 10 of this manual.

3. Records and Reports. Records and reports will be maintained and submitted in accordance with NAVCOMPT Manual, Volume 3. Exceptions to the use of stipulated forms and reports are not permitted unless specific approval is granted. Requests for exceptions containing complete justification will be submitted to the Comptroller of the Navy via the EFD and COMNAVFACEGCOM.

4. Funds Deposit. When collections are received on behalf of occupancy of Navy family housing, NAVCOMPT Form 2277, Voucher for Disbursement and/or Collection, is prepared to deposit the funds as follows:

a. Collections for Advance Rentals and Utilities, Coast Guard, Mobile Home Rents, Damages, Key Charges, Etc. The following "Accounting Classification to be Credited" in Block 11 is:

<u>ACRN</u>	<u>APPN</u>	<u>SUBHEAD</u>	<u>OBJECT CLASS</u>	<u>BUREAU CONTROL</u>	<u>AAA</u>	<u>TT</u>	<u>COST CODE</u>
	17*7035	2552	007	Activity UIC	000025	3C	UIC of Dis- bursing Officer, followed by zero fill.

*Fiscal Year (FY) the funds are received for deposit, NOT the FY in which the event occurred causing the collection.

b. Collection for Security Deposits. As the only exception to paragraph 4.a. above, the following "Accounting Classification to be Credited", Block 11, will be used:

<u>ACRN</u>	<u>APPN</u>	<u>SUBHEAD</u>	<u>OBJECT CLASS</u>	<u>BUREAU CONTROL</u>	<u>AAA</u>	<u>TT</u>	<u>COST CODE</u>
	17X6875	1250	007	Activity UIC	Activity AAA	3C	UIC of Dis- bursing Officer, followed by zero fill.

c. Refund to an Occupant for Payment Made in Advance for Rental/Utilities. State in Block 9c that the disbursement is for a refund. The "Accounting Classification to be Charged", Block 13, is:

<u>ACRN</u>	<u>APPN</u>	<u>SUBHEAD</u>	<u>OBJECT CLASS</u>	<u>BUREAU CONTROL</u>	<u>AAA</u>	<u>TT</u>	<u>COST CODE</u>
	**	2552	003	Activity UIC	Activity AAA	2D	UIC of Dis- bursing Officer, followed by zero fill.

** Operating budget or Navy Industrial Fund (NIF) account that initially finances family housing expenses. Use cost account 93JO and bill to the reimbursable order that finances family housing operation and maintenance.

d. Refund to an Occupant for Security Deposit. State in Block 9c that the disbursement is for a refund. The "Accounting Classification to be Charged", Block 13, is:

<u>ACRN</u>	<u>APPN</u>	<u>SUBHEAD</u>	<u>OBJECT CLASS</u>	<u>BUREAU CONTROL</u>	<u>AAA</u>	<u>TT</u>	<u>COST CODE</u>
	17X6875	1250	003	Activity UIC	Activity AAA	2D	UIC of Dis- bursing Officer, followed by zero fill.

V. PLANNING, PROGRAMMING, AND BUDGETING

Financial management within family housing is a continuing, cyclical process integral to the overall management of the family housing program. This process requires early identification of desired goals, objectives, and products (planning); determination of priorities for these various products and formation of a more specific approach for accomplishment (programming); and the translation of these programs into a financial plan, specifying resource requirements (budgeting). These planning, programming, and budgeting functions, together with execution, reporting, and review (discussed in section VI of this Chapter) form the elements of the family housing financial management cycle that must be performed by each Field Activity, EFD, and COMNAVFACENGCOM. This section will deal with the program elements that require the continuing involvement of the Field Activity. Specific guidance for leasing planning, programming, and budgeting are discussed in Chapter 7 of this manual.

A. PLANNING

Planning is the initial step in the financial management process. Each element requires somewhat different planning considerations.

1. Operations. Operations planning consists of the identification of the appropriate level of service or support to be undertaken in each of the major functional areas; i.e., management, services, and furnishings.

a. Planning considerations for the management area include, but are not limited to, conformance with authorized staffing criteria; potential civilianization of any military billets; extent of referral services to be provided; potential facilities service contract initiatives that will impact upon housing office responsibilities for quality assurance evaluation; or labor saving investments, such as word processing equipment or personal computers.

b. Services planning should include an examination of each type of service provided and a determination of the optimal level of support; for instance, proper frequency of trash removal, sufficient pest control services, and adequate provision of police and fire protection.

c. Furnishings plans at Field Activities located in the contiguous United States (CONUS) should be directed toward ensuring that furniture and equipment levels are reduced to authorized levels. At overseas locations, furnishings inventories will allow for the loaner or full furnishings program described in Chapter 15 of this manual.

2. Utilities. Planning for utilities should be directed to ensure that, as a minimum, mandated energy conservation goals are realized. This requires a detailed examination of various means of achieving consumption decreases (some of which affect planning in other program areas) such as energy conservation investments, examination of the feasibility of alternative energy sources, and implementation of aggressive energy awareness programs for family housing occupants.

3. Maintenance. Maintenance planning, one of the most important planning responsibilities of the Field Activity, must result from comprehensive inspections, accurate historical data, and knowledge of the physical condition of facilities on the Family Housing Property Account. Planning must be undertaken early enough to allow subsequent programming to be integrated with overall Field Activity real property maintenance plans. Chapter 17 of this manual includes specific guidance regarding planning considerations for maintenance management.

B. PROGRAMMING

Once the planning phase has identified the desired goals and objectives of each facet of the operations and maintenance (O&M) of family housing (i.e., where are we going?), the programming phase requires that these various ends be integrated by priority with other Field Activity programs into a specific approach for accomplishment (i.e., how do we get there?).

1. Operations. Formulation of operations programs is concerned with the development of specific remedies for deficiencies identified in the planning process.

a. In the management area this will involve identifying staffing implications of the assessment of the functional responsibilities of the housing

office; identifying and quantifying the support, direct or indirect, that may be received from other Field Activity offices (e.g.; comptroller, maintenance control); and programming management initiatives that are undertaken in housing referral or other areas.

b. Programming for services should consider quality, quantity, frequency, and source of those services required in family housing and identified in the planning process.

c. Furnishings programming involves quantification of inventory requirements necessary to meet the furnishings goals set forth by each Field Activity, ensuring consistency with guidance contained in Chapter 15 of this manual.

2. Utilities. Utilities programming will identify annual energy consumption decreases that must be achieved to reach mandatory conservation goals with a specific plan for how those consumption decreases will be achieved. Programs must include assessment of conservation to be realized annually from energy conservation investments, improved preventive maintenance and calibration of energy-using equipment, improved administrative procedures, and programs to enhance voluntary occupant conservation. Utilities programming takes into account initiatives in the management and maintenance areas relating to energy conservation.

3. Maintenance. Maintenance programming occurs coincident with the formulation of the short-range maintenance plan. The short-range maintenance plan depicts requirements and methods of accomplishment and identifies whether work will be performed by contract, station forces, or some combination thereof. This is the essence of maintenance programming. Chapter 17 of this manual describes this process in detail.

C. BUDGETING

1. Budget estimates will be prepared for the following fiscal years:

a. Current Year—the operating fiscal year that began last 1 October and ends next 30 September.

b. Budget Year—the fiscal year that starts next 1 October and ends the following 30 September, and for which funds are being requested.

c. Budget Year + 1—the fiscal year following the budget year.

d. Budget Year + 2—the second fiscal year following the budget year.

2. If the planning and programming functions have been properly accomplished, budgeting becomes a matter of pricing a previously formulated program in each functional area. It also includes preparation of various budget exhibits that serve to justify the funds requested. Budgeting, therefore, should be a consequence of previous planning and programming decisions.

3. The importance of accurate budget forecasts for the budget year is readily apparent; it is used as the basis for funding decisions. However, the importance of accurate budget year + 1 and budget year + 2 estimates is less readily recognized. They form the basis for the preparation and justification of budget requests for the Department of the Navy, which must be submitted to higher authority from 15 to 27 months in advance of the fiscal year for which they are needed. If planning, programming, and ultimately budgeting are not undertaken for the budget year + 1 and budget year + 2 at a level of detail sufficient to yield an accurate representation of requirements, then the resulting Department of Navy family housing budget would be prepared and defended based upon faulty estimates. This directly affects funds available for distribution the following two years to Field Activities irrespective of the quality of the budget year estimates.

4. The budget should function as both a planning document and a control instrument. As a planning document, the approved budget becomes a formalized financial plan to satisfy goals and objectives within prescribed programming limitations. As a control instrument, it provides a means of monitoring progress toward the established program objectives.

5. The development of a Field Activity family housing budget requires the pricing of requirements at the lowest identifiable level. The cost account is generally the basic element used for budget development. The sum of these estimates will yield the requirements at the line item level, which are then summarized to major line item and budget project requirements.

VI. BUDGET EXECUTION, FINANCIAL REPORTING, AND EXECUTION REVIEW

A. BUDGET EXECUTION

Budget execution is a constant process. Field Activities are involved in budget execution no matter what time of year or what stage of the budget cycle it happens to be. The translation of all of the planning, programming, and budgeting into an executed program demands the daily attention of the housing management organization. Analysis and interpretation of variances between the budget and actual obligations and costs is essential and will indicate whether variances are due to poor planning, unforeseen circumstances, or inadequate program execution.

1. Allocation of Funds. Funds allocation is a procedure necessary to control and account for funds authorized in the FH,N account, as well as provide the basis for measurement of execution performance. The APF provides the basis for the provision of funds. Based upon evaluation of EFD budgets, COMNAVFACEGCOM will establish an APF for each EFD, by budget project, by 1 September each year. The EFD's, in turn, will establish APF's for the Field Activities within their purview based upon the evaluation of the individual Field Activity budgets and the APF the EFD received. In accordance with the established APF's, COMNAVFACEGCOM will allot FH,N account funds to each EFD by NAVCOMPT Form 372, Allotment/Suballotment Authorization. EFD's allocate those funds to Field Activities principally by means of NAVCOMPT Form 2275, Order for Work and Services, but also use NAVCOMPT Form 2276, Request for Contractual

Procurement.

a. Allotments

(1) Allotments are authorizations issued by COMNAVFACECOM to EFD's to incur obligations within specified amounts pursuant to an appropriation or other statutory provision. The granting of an allotment reduces the available balance of the appropriation but does not constitute an obligation. Funds authorized by allotment are available for use only during the availability for obligation period, usually during the initial fiscal year of the appropriation. Funds authorized for the FH,N account are allotted by COMNAVFACECOM to the EFD's by use of official correspondence. This action is confirmed by the issuance of a NAVCOMPT Form 372, Allotment/Suballotment Authorization. This form is issued monthly by COMNAVFACECOM to the EFD's on the last day of a month in which funding changes have occurred. The quarterly authorization will be picked up by the allottee on the first day of each quarter in accordance with NAVCOMPT Manual, Volume 2, Chapter 3.

(2) FH,N account funds for improvements and planning are also allocated by COMNAVFACECOM to the EFD's by use of official correspondence. These actions are then confirmed by including the allocation in the authorization accounting system and issuing a NAVFAC Form 7300/7, Allocation of Funds.

b. Orders for Work and Services. Orders for Work and Services, NAVCOMPT Form 2275, are issued by the EFD's to each Field Activity within their purview having responsibility for operating and maintaining family housing. The work order will be issued against the appropriate allotment authorization, NAVCOMPT Form 372, held by the EFD's as follows:

(1) The EFD Comptroller has the option of including all BP's on one work request or issuing separate work requests for each BP.

(2) An APF will be stated on the work request and will include a quarterly breakdown by BP.

The NAVCOMPT Form 2275, when accepted by the performing Field Activity, becomes the financial authorization against which the Field Activity may obligate funds. Processing will be in accordance with procedures outlined in the NAVCOMPT Manual, Volume 3, Chapter 5.

c. Request for Contractual Procurement. The Request for Contractual Procurement, NAVCOMPT Form 2276, is the authorized funding document in cases where funding is limited to procurement action. When accepted by the performing Field Activity, it becomes the financial authorization against which the Field Activity may obligate funds.

d. Project Orders. Orders for Work and Services, NAVCOMPT Form 2275, are also used for specific orders placed for the manufacture of materials or performance of work or services. Project orders serve to obligate appropriations. A project order is a legal obligation after acceptance by the performing Field Activity. Funds authorized by this means are available for use until completion of the project or expiration of appropriation, whichever occurs

first. Normally, a Field Activity accepting a project order must be in a position to perform 51% of the work in-house, in accordance with the NAVCOMPT Manual, Volume 2, Chapter 3. Processing is in accordance with procedures outlined in the NAVCOMPT Manual, Volume 3, Chapter 5.

2. Cost Collection System

a. The job order or charge number is the means within the cost collection system by which charges and expenditures are identified and accumulated for cost analysis, lodged against the proper authorization, and compliance with reporting requirements is facilitated. A complete cost collection system must be established and maintained to provide necessary budget and expenditure records that show the true costs of the operation and maintenance of family housing facilities. The numbering structure devised must allow for distinguishing family housing job orders from all others used at a Field Activity. Costs will be reported by detailed cost accounts. Cost classifications for family housing are identified by the three categories of housing, general and flag officer quarters, installation commander quarters, element of costs, and line items/cost accounts.

b. The introduction of cost identification into the system and lodging of costs is accomplished in one of three primary ways: work requests, material requisitions, and time and labor charges. The job orders against which these costs are charged usually fall into one of three categories: recurring job orders, minor job orders, or specific job orders.

(1) Recurring job orders provide for the performance of work or provision of a service when needed during a predetermined period, usually a fiscal year. There are no man-hour limits to this job order and types of work are exemplified by grass cutting or street cleaning.

(2) Minor job orders are designed to accomplish work that will take a minimum of 17 man-hours but will not exceed 80 man-hours. There are no limits to the types of work that can be authorized by a minor job order. The requests do not require the technical detail necessary for a specific job order, thus enabling the work to be expedited through the system.

(3) Specific job orders provide for the accomplishment of a unique job or service. They contain explicit statements of work and a summary of all related costs incurred. The description of work should be in specific detail, with a reasonably close estimate of scheduling and costs for accomplishment. There are no limitations to man-hours or types of work that can be performed by a specific work authorization.

c. The details pertaining to the establishment, procedures, and use of job orders or charge numbers within the cost account structure are found in Volume 3, Chapters 5 and 7, of the NAVCOMPT Manual.

3. Fund Adjustments

a. Fund adjustments are increases or decreases in funding allotments or allocations. Adjustments can be requested in the form of reclaims,

requirements due to emergency or disaster, or reevaluation of requirements.

b. EFD's may reprogram a maximum of 10 percent of direct funding (not reimbursables) into any O&M BP except BP-15, Leasing, and BP-23, Quarters Cleaning, which have authorization thresholds. Funds may come from any O&M BP. EFD's will ensure that quarterly allocations in total are not exceeded.

c. Reimbursable funds may not be reprogrammed or used as a computational basis for reprogramming.

d. Reprogramming limits do not apply to movement of funds between BP's 20 and 22.

e. EFD's make requested changes for Field Activities within above stated authority as though the authority were held at the activity. Because of financial system constraints, similar action by COMNAVFACENGCOM will be necessary when reprogramming is required by EFD's. So, EFD's will accumulate changes for single monthly actions and provide summaries of such actions to COMNAVFACENGCOM on a monthly basis.

4. Mid-Year Review. To ensure efficient use of available resources, adjust for unbudgeted rate and price changes, and accommodate unplanned circumstances, an annual midyear review of family housing budget execution is undertaken. COMNAVFACENGCOM publishes general midyear review guidance by 1 March each year, that directs attention to certain program areas, identifies special funding considerations, and specifies the formats to be used. EFD's elaborate upon and supplement the COMNAVFACENGCOM guidance with specific programming or pricing instructions. The midyear review is not to be used as a vehicle for submitting major program changes to approved budgets. Justification material submitted with midyear review requests must describe each requested adjustment at "budget submission" level of detail; that is, the justification should serve to adequately present the reasons for each requested adjustment.

5. End-of-Fiscal-Year Execution Management

a. FH,N account O&M funds are provided under an annual appropriation and are available for obligation for a period of one year. Accordingly, funds not obligated by 30 September expire. Expired funds indicate unsuccessful program execution and hinder efforts at all levels to justify and obtain sufficient funds for subsequent fiscal years. Family housing O&M funds will be obligated for valid requirements during the fiscal year for which appropriated.

b. In pursuit of the objective of full program execution, it is important to follow these planning considerations. Each Field Activity should develop and maintain an "unfunded requirements" list. Every year, despite management's efforts to the contrary, varying amounts of funds become unexpectedly available throughout the system. The prudent Housing Manager, who has a reserve of projects or procurements that are required and for which funds can be obligated quickly, but for which funds were not previously made available, can achieve a higher level of operation and maintenance of family housing assets than would otherwise be possible. Equipment procurement and repair projects "on-

the-shelf" and ready for advertisement are examples of this kind of management foresight.

c. In addition to planning for the use of funds that may become available from other sources, it is also important to manage the composition of work undertaken near the end of the year to preclude unexpected difficulties from causing funds to go unused. Only 20% of the FH,N account funds may be obligated in the last two months of the fiscal year. It is essential to retain the maximum flexibility possible near the end of the year. Projects that combine repairs and improvements, are of unusual size or technical scope, or approach approval authority limits present the possibility of execution difficulties. Every effort should be made to schedule this type work at another time during the year.

B. FINANCIAL REPORTING

1. Field Activity Reports. The four financial reports that describe the Field Activity's use of family housing funds received are as follows:

a. Housing Cost Report (HCR). All Field Activity level requirements of the Family Housing Program (except military labor) shall be funded from the FH,N account, costed to family housing, and reported in the HCR. Preparation and submission procedures for the HCR are described in detail in NAVCOMPT Manual, Volume 3, Chapter 7, paragraph 037404.

(1) For nonindustrial-funded activities, the family HCR system is accumulated and reported on a gross adjusted obligation basis by detailed cost account. Gross adjusted obligations for this report represent total expenses (from inception of appropriation) less military personnel expenses plus unliquidated undelivered orders and undistributed expenses/costs. The gross adjusted obligations are collected and reported by fiscal year of appropriation and by housing category. The fiscal year will be determined by when the obligation is incurred.

(2) For industrial-funded activities, the HCR system is established on an accrual accounting basis. Special procedures for industrial-funded activity reports are contained in NAVCOMPT Manual, Volume 3, Chapter 7, paragraph 037404-2g.

b. Flag and General Officer Quarters (F&GOQ's) Cost Reports. A separate cost report for individual flag or general officer's quarters will be prepared quarterly on a cumulative fiscal year-to-date basis in the same manner as the HCR. Summary cost reports will be provided quarterly to residents of F&GOQ's per OPNAVINST 11101.19D.

c. General and Flag Officer Quarters Management Report (G&FOQMR) (DD Form 2405) The G&FOQMR provides summaries of detail cost information for the current year appropriation for each G&FOQ. Preparation and submission for this report are contained in NAVCOMPT Manual, Volume 3, Chapter 7, paragraph 037405. A copy of the G&FOQMR shall be provided quarterly to each G&FOQ resident for his/her quarters.

d. Report on Reimbursable Orders. The Report on Reimbursable Orders (NAVCOMPT Form 2193) provides a uniform format for reporting to EFD's the status of family housing funds provided on reimbursable orders. Use of this report is required. EFD's may require AAA's/FIPC's to submit such reports on either a monthly or quarterly frequency. One of the copies of each NAVCOMPT Form 2193 submitted to the EFD will be marked for the attention of Code 08. Complete preparation and submission instructions for NAVCOMPT Form 2193 are contained in the NAVCOMPT Manual, Volume 3, Chapter 9, part F.

2. EFD Reports. There are three financial reports that describe the EFD's use of family housing funds received, as follows:

a. Status of Fund Authorization. Each EFD, as holder of an allotment of FH,N account funds, must submit a Status of Fund Authorization, NAVCOMPT Form 2025, to COMNAVFACENGCOM on a monthly basis. This report describes authorizations, commitments, obligations, and disbursements of FH,N account funds by budget project. Detailed preparation and submission procedures are described in the NAVCOMPT Manual, Volume 3, Chapter 9, part F.

b. Housing Cost Report - EFD level costs. It is important that all costs of the family housing program financed with FH,N account funds be reported in the HCR. This includes such costs incurred at the EFD level or at organizational entities (such as the Facilities Systems Office (FACSO), Port Hueneme) that may perform work for family housing but have no family housing and do not participate in the housing cost reporting system. Accordingly, each EFD will submit a HCR, using the procedures outlined in the NAVCOMPT Manual, Volume 3, Chapter 7, part E, for all FH,N account funded costs incurred at the EFD level or at organizational entities that have been provided FH,N account funds but do not submit HCR's.

c. Housing Cost Report - Add-on costs. EFD's that obligate funds and incur costs in behalf of one or more Field Activities (e.g., central furniture or equipment procurement) must account for such costs in the family housing cost reporting system. Costs incurred for the benefit of a Field Activity, for which the Field Activity did not receive the funds, are to be reported by the EFD as having been costed to that Activity. The EFD will report these itemized costs through the use of on-line computer terminals. Each Field Activity cost incurred at the EFD, with corresponding quantitative data, must be reported and identified to the benefiting Field Activity by use of the individual UIC. The input shall be transmitted to FACSO not later than the 15th working day following the close of accounting records for the reporting period.

C. EXECUTION REVIEW

The family housing financial management cycle culminates in review and analysis of actual program execution. Program review is an essential element of the planning and programming that begins another financial management cycle. Review must encompass all functional areas, and should concentrate on identification of variances from plans, programs and budget, formulation of explanations for such variances, and appropriate adjustment in subsequent planning.

1. Family Housing Management Information System (FHMIS). The O&M subsystem of the FHMIS is one of the principal tools designed for use by all management levels for program execution review and analysis. The FHMIS O&M subsystem interfaces with cost collecting and accounting systems Navy-wide and arrays cost and workload data in a format that serves the information needs of various management echelons. There are two subsystem inputs that Field Activities must make:

a. Activity Header Data. The Activity header data incorporates relatively constant information needed for the reports created by the O&M subsystem. These data include:

- (1) Name of Activity
- (2) UIC of Activity
- (3) Accounting structure of Activity (NIF-Public Works Center (PWC), NIF-NonPWC, Non-NIF)
- (4) FHMIS geographic zone
- (5) G&FOQ identification
- (6) Number of dwelling units
- (7) Thousands of net square feet of dwelling units
- (8) Replacement value of furniture inventory
- (9) Replacement value of equipment inventory
- (10) Number of acres of grounds
- (11) Number of square yards of surface areas
- (12) Activity address
- (13) AAA/FIPC address
- (14) AAA/FIPC UIC

b. Housing Cost Report

(1) The source of all cost information displayed in the FHMIS O&M subsystem reports is the Field Activity HCR submitted quarterly by the AAA/FIPC (See Figure 12-1 for sample). This report is described in more detail in paragraph VI.B.1.a.

(2) For the reports generated by the FHMIS O&M subsystem to be useful management tools, quality control of data input is crucial. Activity header data must be current and accurate. EFD's must input all APF amendments promptly upon issuance. Field Activity Housing Managers are responsible for

bringing necessary data changes or incorrect information immediately to the attention of the cognizant EFD's for corrective action. EFD's are responsible for making all necessary corrective data input and reviewing edit listings to ensure report accuracy. The EFD's shall use on-line computer terminals to input corrective data to this subsystem.

(3) The quarterly Family Housing Operation and Maintenance Management Report uses detail line item cost input from the HCR. Costs are presented by line item and by category of housing. Units of measure (e.g., MBTU for gas, number of service calls) are displayed, and a cost per unit of measure is computed. Average total floor area and average number of housing units are also displayed. Line item cost per unit and per 1,000 square feet of floor area is computed. The Field Activity should use this report to identify variances in resources (on a per unit, per unit of measure, and per 1,000 square-foot basis) devoted to each category of housing to ensure appropriate fund use. Unexpectedly high or low costs per unit of measure should be investigated and any necessary funding or work-load adjustments made. This report is also provided at the detail level to the EFD, and at the Field Activity summary level to COMNAVFACENGCOM. (See Figure 12-2 for sample.)

2. Local Management Reports. Each Field Activity and EFD should ensure the creation, production, and maintenance of such locally developed management reports as considered necessary to enable their efficient conduct of daily financial business within family housing. For maximum usefulness, local management reports should be designed to be compatible with prescribed line items and categories in the family housing cost reporting system. These reports should supplement those contained in the FHMIS O&M subsystem.

FHMIS - Housing Cost Report Feeder Data (Sample)

<u>FROM:</u> (AAA/FIPC OF ACTIVITY BEING REPORTED)	<u>TO:</u> (ENGINEERING FIELD DIVISION)	<u>BUDGET</u> __DETAIL__SUMMARY	<u>REPORT</u> __DETAIL__SUMMARY	<u>FOR PERIOD ENDING</u> (DAY MONTH YEAR)
<u>BUDGET FOR:</u> (ACTIVITY BEING REPORTED)	<u>BUDGET GRANTOR:</u> Avg.No.	<u>APPROPRIATION DATA</u>	<u>COST CENTER</u>	<u>REPORTING FISCAL OFFICER:</u> (Signature, Rank, Date of submission)
	<u>Cat. Code</u> <u>Units</u> <u>Floor Area</u> (000)			
<u>FG&ICQ Code</u> _____				

Func/Sub- Func	CAC	Description	Work Units	Man-hours	Mil Civ	Mil Services	Civ Labor	Material and Supplies	Com- mercial Contracts	Other	Over- head Applied	Total Gross Adjusted Obligations
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(11a)	(12)
A1		<u>MANAGEMENT BP-11</u>										
		9130 Family Housing Office										N/A
		9140 Admin. Support										N/A
		915K Housing Referral										N/A
		9160 Programming & Studies										N/A
A1		<u>Management BP-11 (subtotal)</u>										
A2		<u>SERVICES BP-10</u>										
		9230 Refuse Collection & Disposal										N/A
		9380 Fire Protection										
		6B60 Police Protection										
		9220 Entomological Svcs										N/A
		9210 Custodial Services										N/A
		9240 Snow Removal										N/A
		92H0 Street Cleaning										N/A
		92J0 Municipal-type Svcs										
		92K0 Other Services										N/A
A2		<u>Services BP-10 (subtotal)</u>										
A3		<u>FURNISHINGS BP-14</u>										
		9260 Control, Moving & Handling										N/A
		93A0 Furniture Maintenance and Repair										N/A
		93B0 Furniture Replacement										N/A
		93C0 Furniture, Initial Issue										
		93D0 Equipment, Mtc and Repair										N/A
		93E0 Equipment Replacement										N/A
		93F0 Initial Issue										
A3		<u>Furnishings BP-14 (subtotal)</u>										

FIGURE 12-1
FHMIS-Housing Cost Report Feeder Data (Sample Format)

(SAMPLE) FAMILY HOUSING OPERATION AND MAINTENANCE MANAGEMENT REPORT ACTIVITY REPORT BY CATEGORY OF HOUSING													11 JUL 89 PAGE 17
FACSO REPORT SYM/NO 7300/ R9342R01													
1. REPORTING ORGANIZATION - NAVY													3. HOUSING CATEGORY - F ACT GOV
2. PERIOD ENDING - 30 SEP 88 REPORT FISCAL YEAR - 1988													4. GEOGRAPHIC AREA - CONUS
EFD -													5. FLOOR AREA (000 SQ FT) 129524
AAA - N00000													6. AVG NO. OF UNITS - 92
10. LINE ITEMS	CIV MANYS A	LABOR COSTS B	OVRHEAD COSTS C	OTHER FUNDED COSTS D	TOTAL FUNDED COSTS E	TOTAL APF F	PCT OBLIG G	UNIT OF MEASURE H	NO. OF UNITS I	AVER FAMILY UNIT J	COST SQ FT (000) K	COST PER UNIT MEASURE L	
A. OPERATIONS													
A1. MGMT BP11	1.9	49711		420	50131			AV#FHU	92	544.90	.39	544.90	
913 HOUSING O								AV#FHU					
914 ADMIN SUP								TOT FM					
915 HOUSING R	.1	2908			2908			AV#FHU	92	31.61	.02	31.61	
916 FROG & ST	2.0	52619		420	53039	54100.0	98.0						
A1. SUBT BP11													
A2. SERV BP10													
923 REFUSE CO	.4	9721			9721			AV#FHU	92	105.66	.08	105.66	
938 FIRE PRO								#FH PR					
686 POLICE PRO								#FH PR					
922 ENTOMO SR		1050			1050			AV#FHU	92	11.41	.01	11.41	
921 CUSTO SR								AV#FHU					
924 SNOW REMO		748			748			AV#FHU	92	8.13	.01	8.13	
92H STREET CL								AV#FHU					
92J MUNIC SRV		202			202			AV#FHU					
92K OTHER		11721			11721	44600.0	26.2	AV#FHU	92	44.64	.03	44.64	
A2. SUBT BP10	.4												
A3. FURN BP14													
926 CONTROL M		100			100			RPL \$0	92	1.09		1.09	
93A M&R FURN								RPL \$0					
93B REPL FURN								#FH OF					
93C INIT ISS								RPL \$0					
93D M&R EQUIP	.1	2492		1615	4107			RPL \$0	92	44.64	.03	44.64	
93E REPLEQUI								#FH OP					
93F INIT ISS								RPL \$0					
A3. SUBT BP14	.1	2592		1615	4207	5100.0	82.4						
A4. OTH BP16													
93H U.K. ACC C								#FH CH					
93J OTHER													
A4. SUBT BP16	2.5	66932		2035	68967								
A. TOTAL OPER													

FIGURE 12-2

Family Housing Operation and Maintenance Management Report

(SAMPLE) FAMILY HOUSING OPERATION AND MAINTENANCE MANAGEMENT REPORT ACTIVITY REPORT BY CATEGORY OF HOUSING													11 JUL 89 PAGE 17
FACSO REPORT SYM/NO 7300/R9342R01													
1. REPORTING ORGANIZATION - NAVY													3. HOUSING CATEGORY - F ACT GOV
2. PERIOD ENDING - 30 SEP 88 REPORT FISCAL YEAR - 1988													4. GEOGRAPHIC AREA - CONUS
EFD -													5. FLOOR AREA (000 SQ FT) 129524
AAA - N00000													6. AVG NO. OF UNITS - 92
9. SPECIAL COMMAND POSITION -													
7. INSTALLATION - N00000 NAVSTA ANYWHERE CONUS													
8. QUARTERS IDENTIFICATION													
10. LINE ITEMS	CIV MANYRS A	LABOR COSTS B	OV/RHEAD COSTS C	OTHER FUNDED COSTS D	TOTAL FUNDED COSTS E	TOTAL APF F	PCT OBLIG G	UNIT OF MEASURE H	NO. OF UNITS I	AVER FAMILY UNIT J	COST SQ FT (000) K	COST PER UNIT MEASURE L	
B. UTILS BP12				38599	38599			TH KVIN		419.55	.30		
838 ELECTRICI				56221	56221			ML BTU		611.10	.42		
87N GAS								TH GAL					
87L FUEL OIL				9462	9462			TH GAL		102.85	.07		
848 WATER				9726	9726			TH GAL		105.72	.08		
858 SEWAGE				11576	11576					125.83	.09		
891 OTHER UTIL													
B. TOTAL BP12				125584	125584	155800.0	75.7						
C. LEAVE BP15													
C1. FOREIGN								#LEASE					
93K SHELTR RNT													
93L MAKE READY													
93M MAINT													
93N UTILITIES													
93P SERVICES													
C1. SUBTOTAL													
C2. DOMESTIC								#LEASE					
93R SHELTR RNT													
93S UTILITIES													
93T SERVICES													
C2. SUBTOTAL													
C3. SEC 801								#LEASE					
93U SHELTR RNT													
93V MAINT													
93W UTILITIES													
C3. SUBTOTAL													
C. TOTAL BP15													

FIGURE 12-2 (Continued)

Family Housing Operation and Maintenance Management Report

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